



R. E. TAX BULLETIN

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Volume XVI

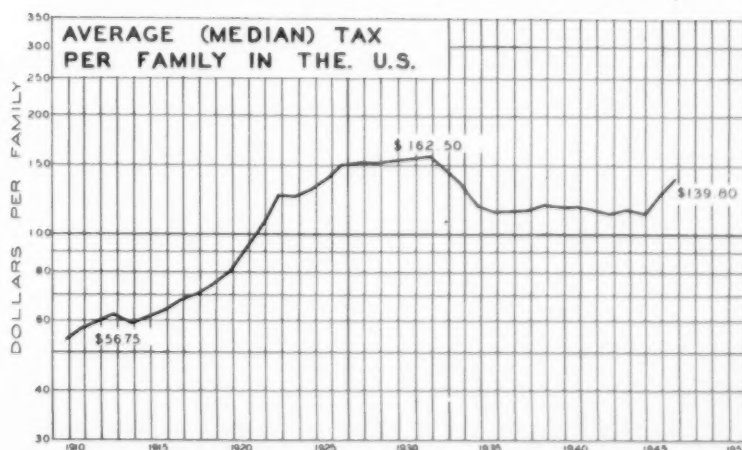
REAL ESTATE ECONOMISTS, APPRAISERS AND COUNSELORS Number 31

REAL ESTATE TAXES GOING UP

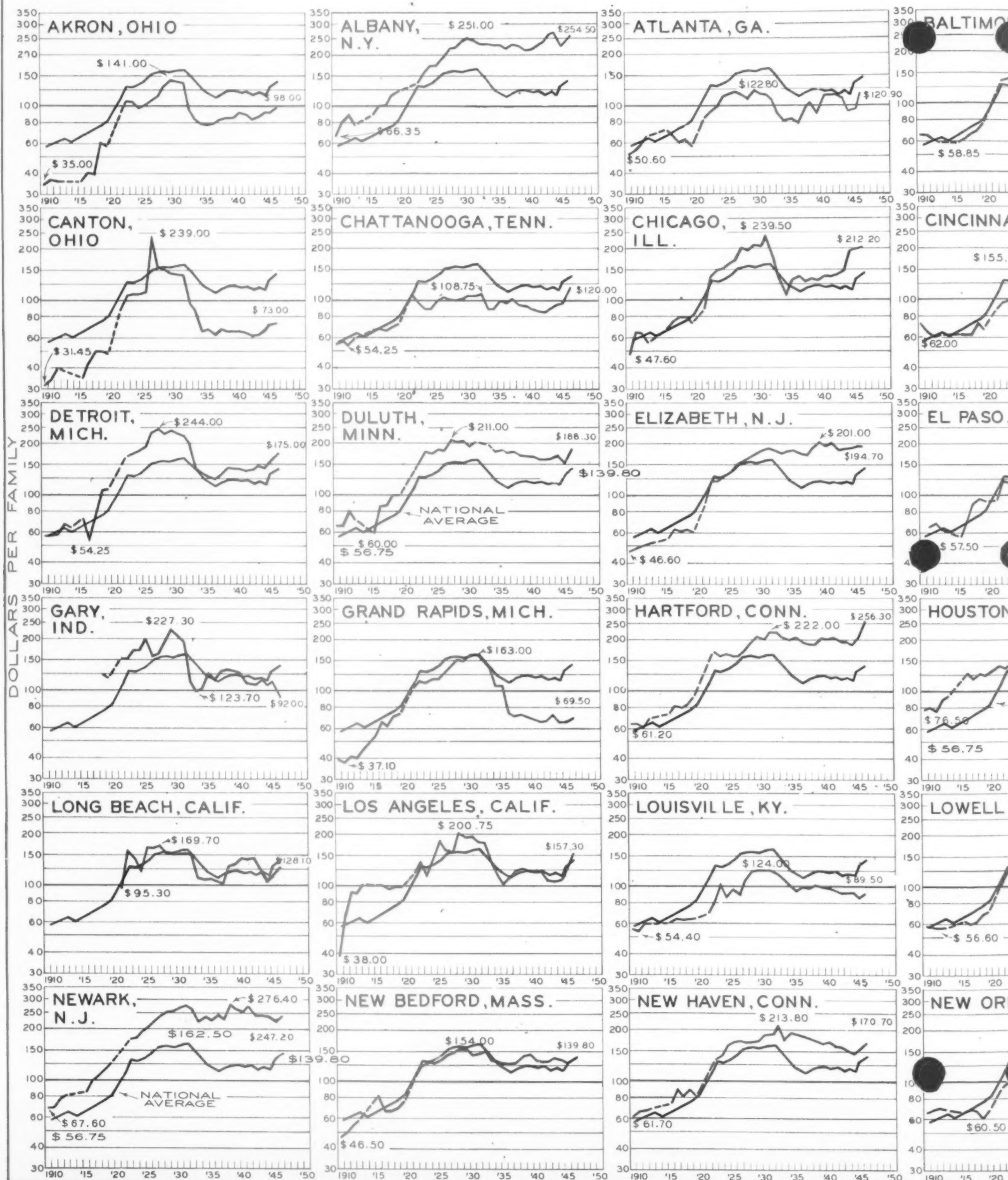
FROM 1935 to 1944 the national average real estate tax per family showed very little change. Since 1944, the trend has been sharply upward. From 1944 to 1945 the average tax increased approximately 12 per cent, and from 1945 to 1946 the increase was 8.62 per cent. We expect this trend to continue, especially in the older cities, many of which are in serious financial difficulties due to the fact that the increase in the number of new families in these cities has not kept pace with the pressure for continued improvement and upkeep of the cities' public facilities. The upward trend will also be apparent in most young and growing cities which are now able to carry out municipal improvements halted or curtailed by the war. Preliminary figures indicate increases of 20 to 40 per cent in some 1947 assessments. City governments, like State and Federal governments, are ever diligent in their search for revenue, and in most cases it is the property owner who pays.

The tax load per family from 1909 through 1946 is shown for 94 cities on the following charts. All charts are drawn to the same scale and compare the tax load in each city with the national average (red line). Only 23 cities of the 94 show a level or declining average tax. This number will probably be even smaller next year. It will be noticed that as a general rule the tax load is heaviest in the industrial and financial cities of the East and lightest in the cities of the South and West. The high per capita wealth of New England and the East has made it possible for those areas to carry higher tax loads than the South. At the bottom of the page a chart shows the average (median) tax per family in the United States. The line on this chart is the same as the red lines appearing on the 94 city charts. By median tax we mean an amount of annual tax which is exceeded by as many cities as are below it.

The figures are not intended to show the actual average tax to be paid per family, as all taxes on real property and all families, not merely property owners, are included. We have made considerable efforts to secure the latest data from all cities, but some of the cities in which blanks occur have not responded to repeated requests for tax information.

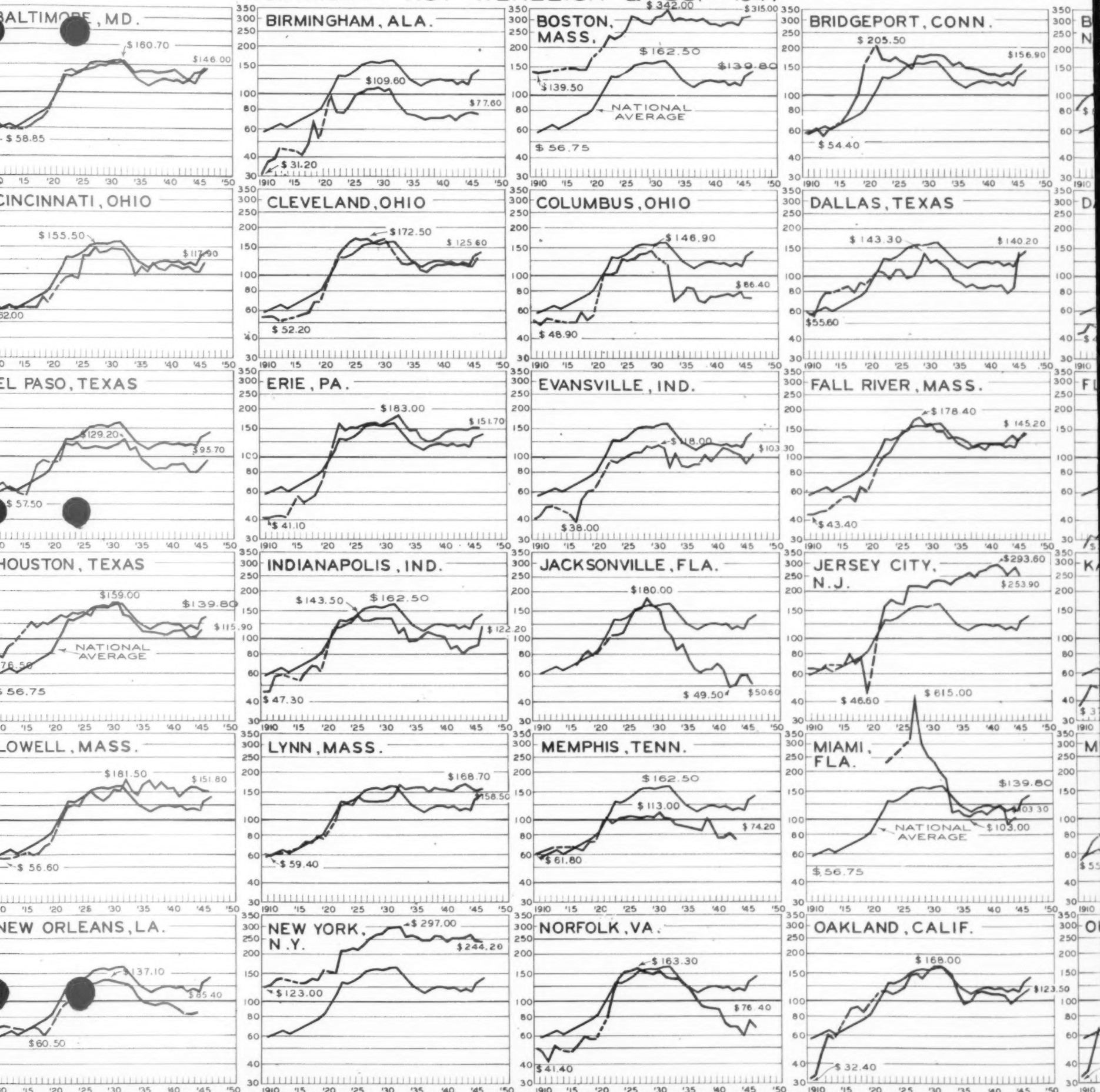


AVERAGE

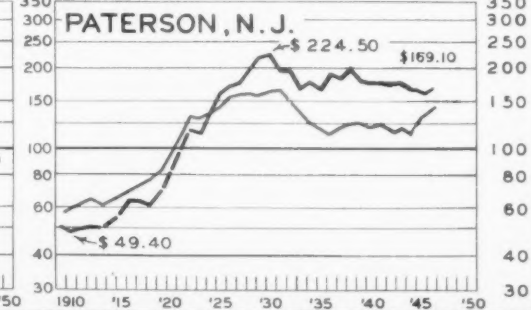
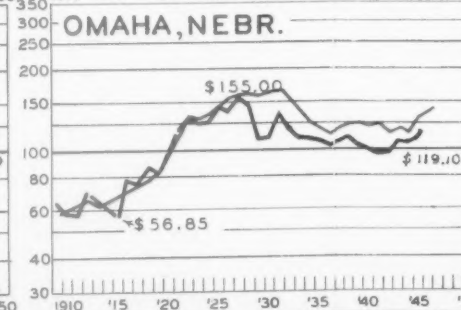
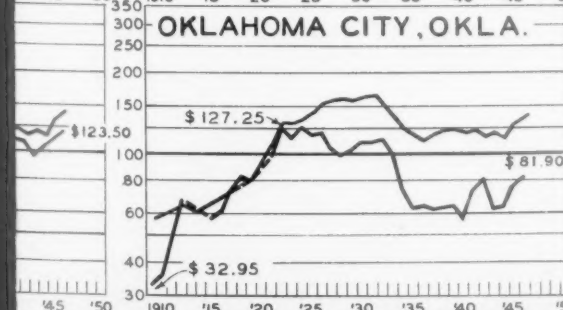
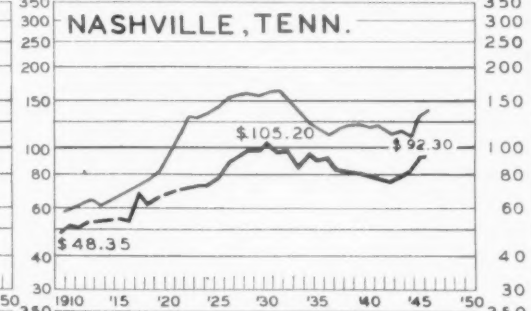
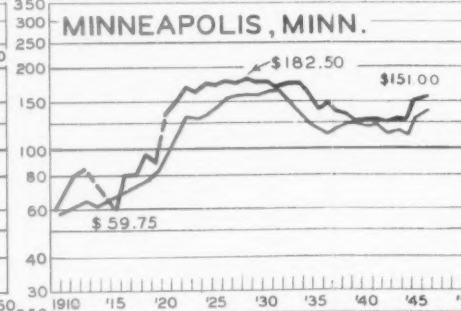
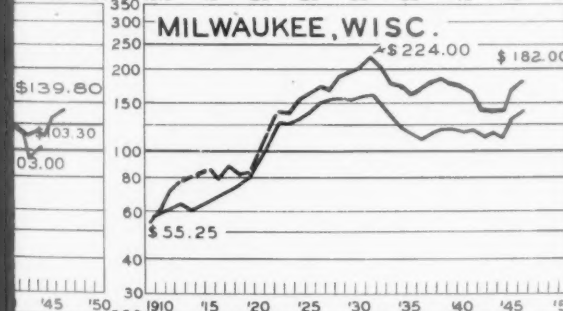
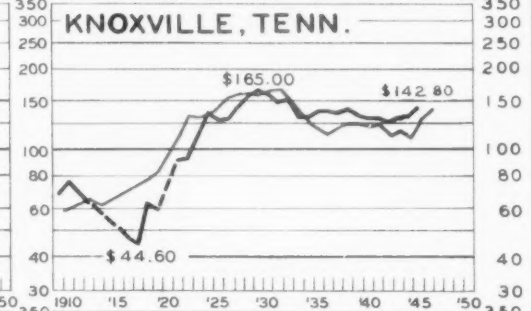
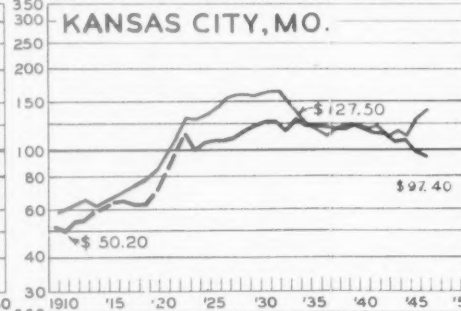
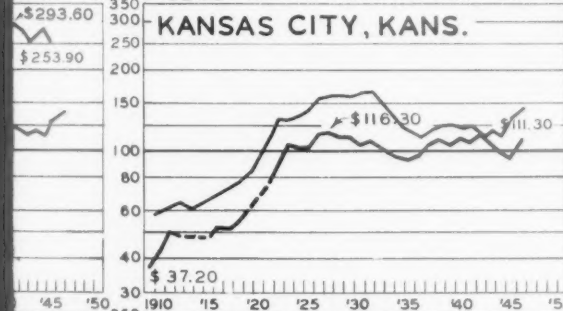
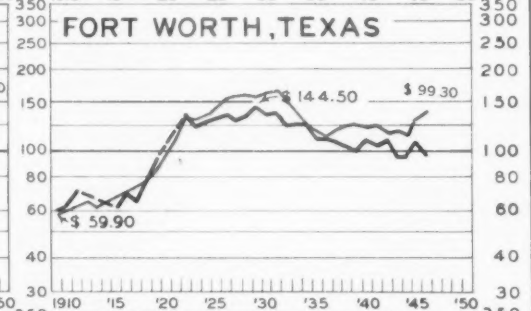
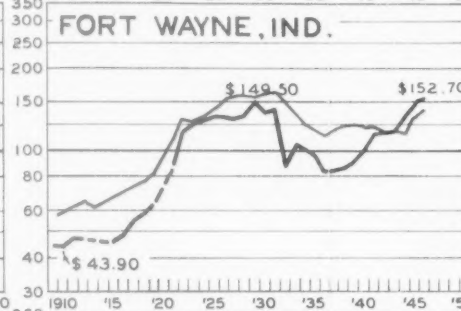
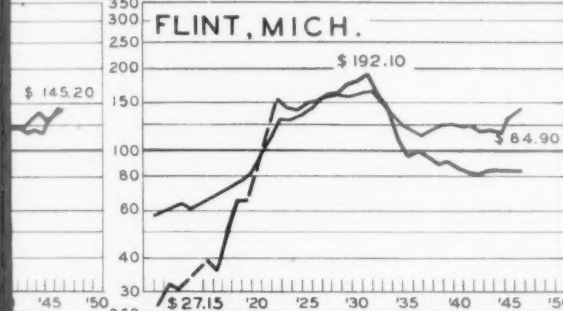
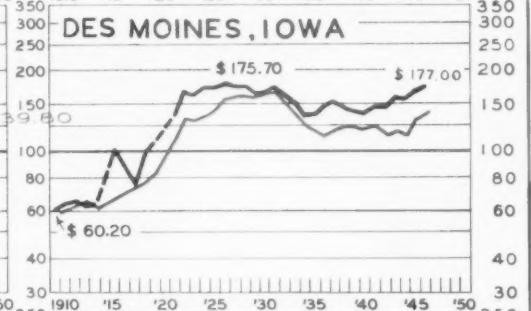
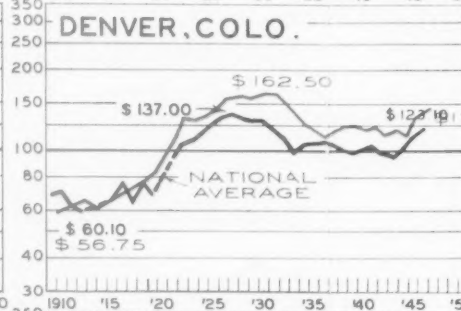
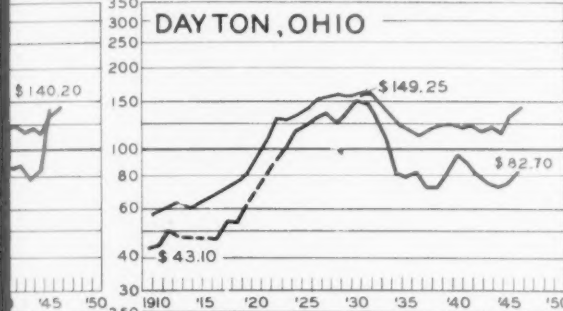
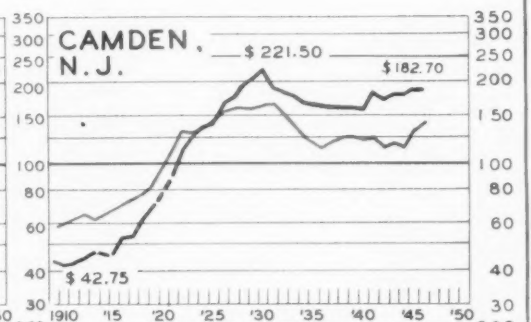
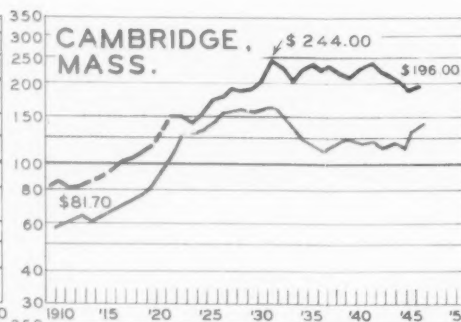
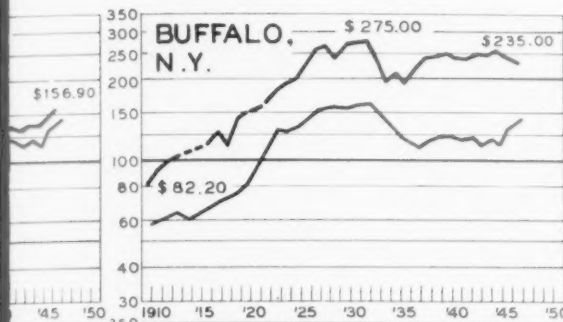


AGE REAL ESTATE TAX PER FAMILY IN PRINCIPAL CITIES

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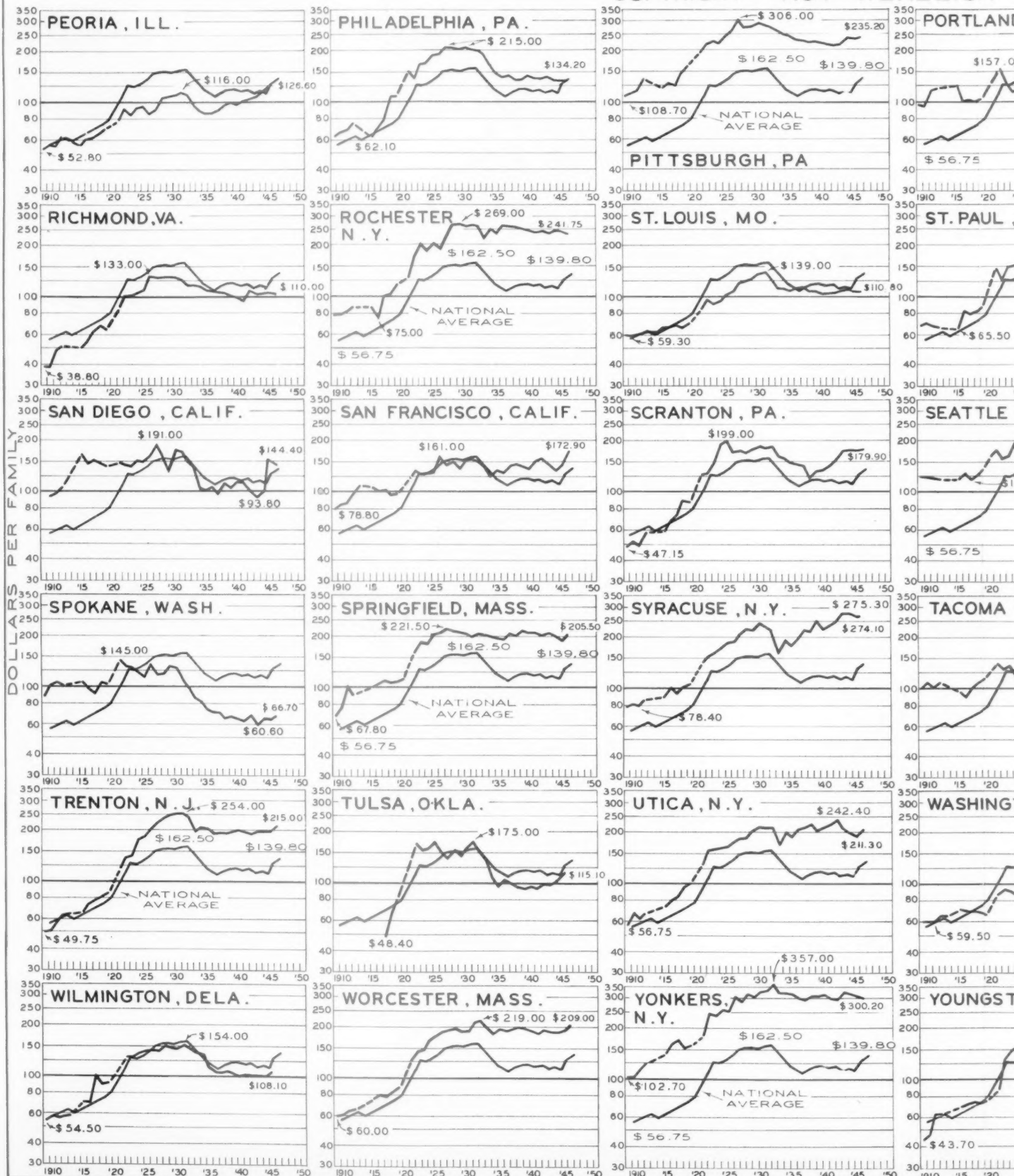


CITIES



AVERAGE REAL ESTATE TAX PER FA

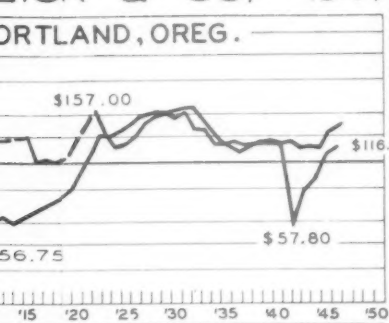
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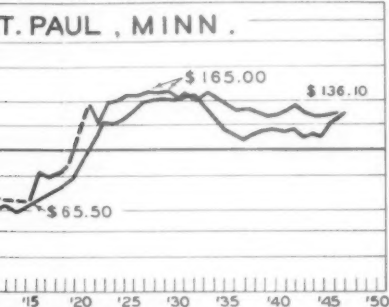
R FAMILY IN PRINCIPAL CITIES

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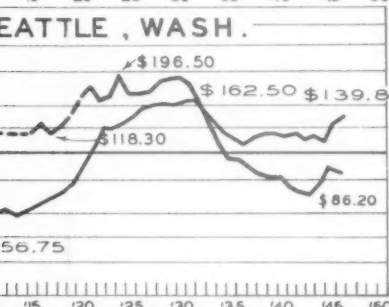
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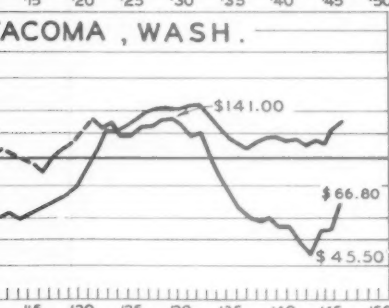
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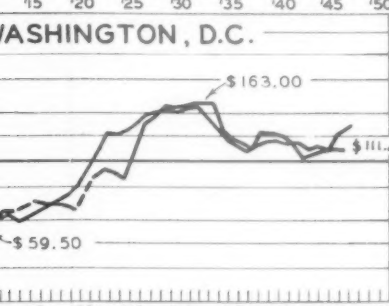
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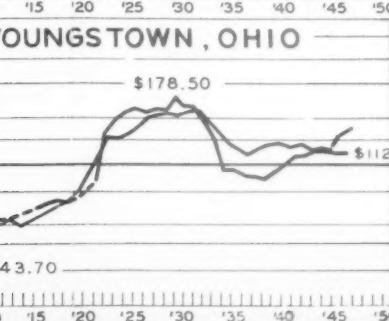
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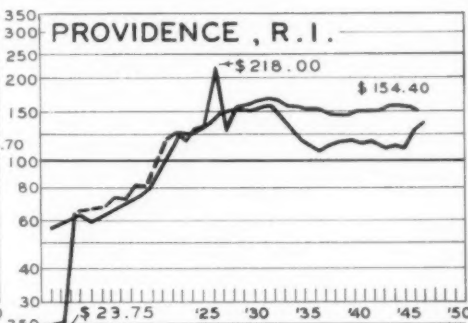
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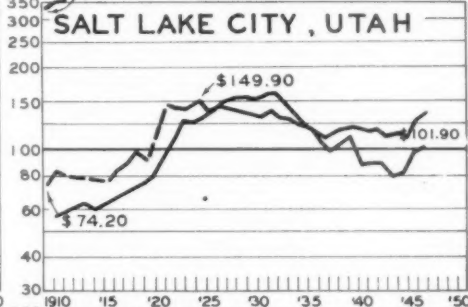
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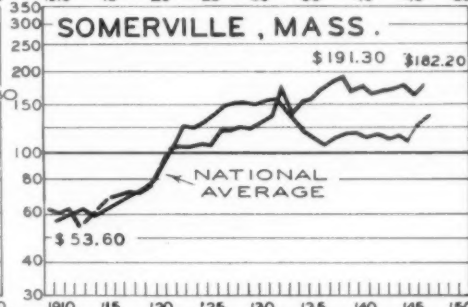
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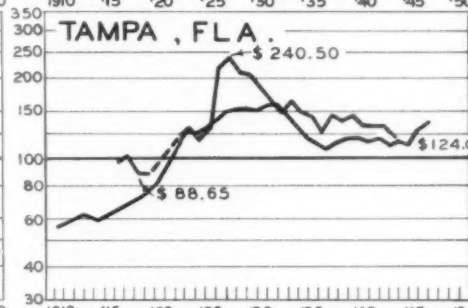
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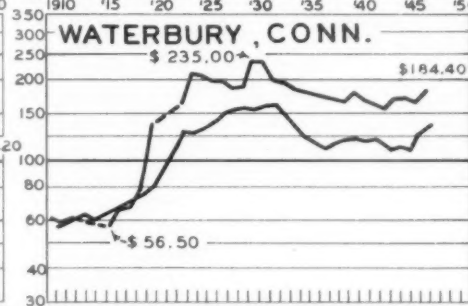
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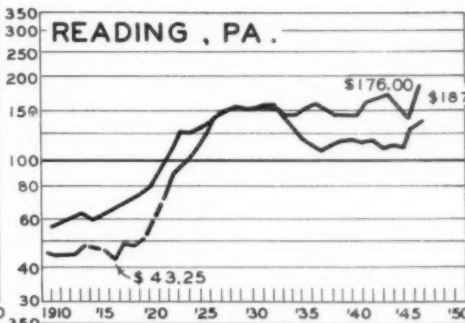
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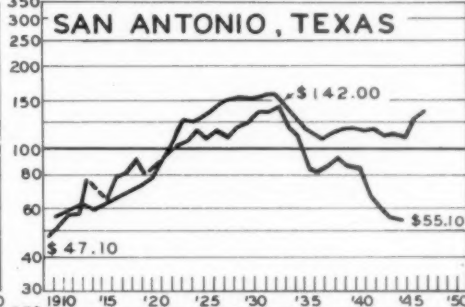
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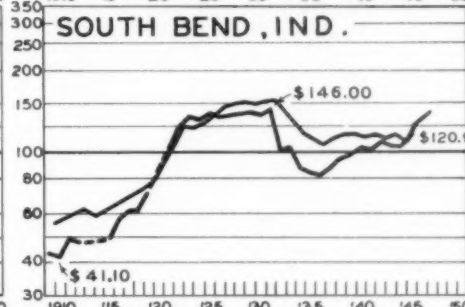
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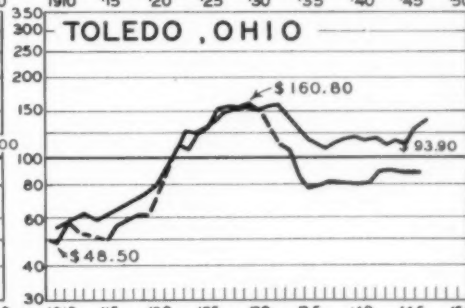
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TOLEDO, OHIO



WICHITA, KANSAS

